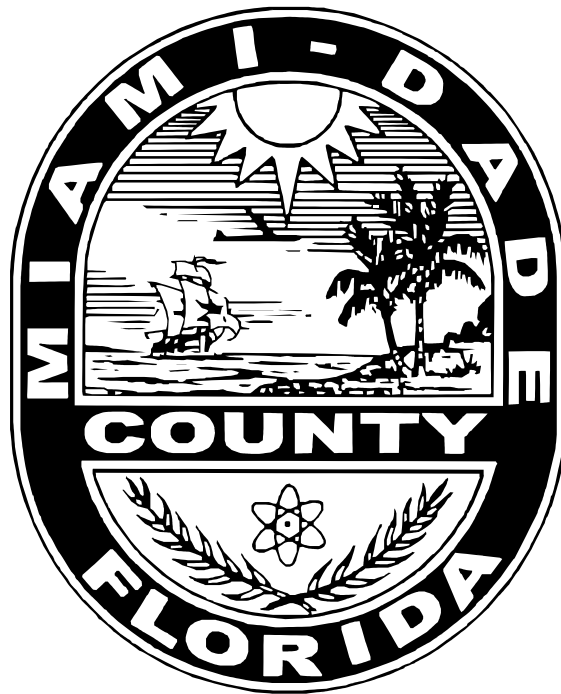


2005

**TAX COLLECTOR'S OFFICE
ESCROW TAX PROCEDURES**



MIAMI-DADE COUNTY, FLORIDA

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INTRODUCTION

Each year the Miami-Dade Tax Collector's Office provides an Escrow Tax Procedures Manual to inform all Tax Paying Agents (TPAs) of the requirements and deadlines affecting escrow payments.

In an effort to streamline our mass payment process, we are requiring service companies or mortgage companies that service more than one Tax Paying Agent to submit one wire per CD for all accounts that they service.

A fixed length 80 position record CD-ROM in ASCII text format is required for each data submission. Specifications are provided on pages 8 through 10.

According to Department of Revenue Rule 12D-13.021(6), the tax collector shall set forth the procedure to be used between this office, the financial institution and data processing. Financial institutions failing or refusing to comply with the tax collector's information requirements and deadline dates shall be in the same position as any other taxpayer receiving tax notices and paying taxes.

The Miami-Dade Tax Collector's Office strictly adheres to Florida Statute 213.755, **Payment of Taxes by Electronic Funds Transfer**. The statute reads as follows:

The executive director of the Department of Revenue shall have authority to require a taxpayer to remit taxes by electronic funds transfer where the taxpayer, including consolidated filers, is subject to tax and has paid that tax in the prior state fiscal year in amount of \$50,000 or more. A person required to remit a tax acting as a collection agent or dealer for the state shall nonetheless be considered the taxpayer.

Failure to comply with this payment procedure may result in the loss of the maximum discount rate.

Please become familiar with these guidelines because noncompliance may affect your payment discount. Remember, mortgage lenders may be liable if a property owner suffers a loss when the lender fails to pay property taxes to obtain the maximum tax discount available (Florida Statute 501.137).

**FAILURE TO ADHERE TO THESE PROCEDURES, DEADLINES AND
REQUIREMENTS OR TO SUBMIT READABLE DATA WILL RESULT IN UNAPPLIED
FUNDS AND A LOSS OF THE STATUTORY DISCOUNT**

IMPORTANT INFORMATION

- Please discard all prior year "Escrow Tax Procedures."
- Do not mail any items to the Post Office Box.
- The post office will X-ray all packages including those containing CDs.
- If you would like CDs sent by private courier, contact Control Unit Supervisor at 305-375-3787 and give your carrier name and account number. All transactions will be C.O.D.
- All new participants must be assigned a code number by the Control Unit Supervisor at 305-375-3787.
- Payments for delinquent taxes shall be in the form of cashier's check or money order and must be in the Tax Collector's Office on or before the last working day of the month for which payment is intended. Postmark is not applicable for delinquent taxes.

- Payments for delinquent taxes shall be addressed to:

Delinquent Real Estate Tax Unit
Miami-Dade County Tax Collector
140 West Flagler Street, 12th Floor
Miami, Florida 33130-1575

- A CD transmittal form must be submitted with all CDs. The CD transmittal form is on page 11 of the manual. You must also submit the wire transmittal form on page 12 of the manual at least one day prior to wiring monies.
- You must familiarize yourself with these procedures and adhere to the deadlines and requirements established in the manual because non-compliance will affect your payment discount.
- All folios must be updated prior to producing your "A" CD. If any errors are found, an error report will be produced and mailed for review and correction. All error messages must be researched and corrected prior to submitting the payment CD. To minimize the number of folios paid in error, it is the TPAs responsibility to purge all folios they are no longer responsible for paying.

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IMPORTANT DATES TO REMEMBER

- September 9, 2005** TPAs must deliver CD(s) "A" with real estate folio numbers for each parcel they are responsible for paying. (see Attachment 1, page 17).
- TPAs will receive an "A" CD error report if errors are found prior to creating "C" CD. Parcels with "invalid folio" numbers must be corrected. **Delete parcels with "no tax" and "quarterly" as noted.**
- After millages are set** TPAs will receive "B" CDs with tax information for all parcels listed on current tax roll.
- November 19, 2005** TPAs must return "C" CD (positive payment CD) to the Miami-Dade County Tax Collector. Do not include the same parcel on more than one "C" CD unless you notify us not to process the first "C" CD submitted. The "C" CD will contain the final list of parcels and payment amounts for which the TPAs assume responsibility (see Attachment 3, page 19).
- November 30, 2005** TPAs will be required to submit the wire remittance transmittal form (page 12) with their payment to the Miami-Dade Tax Collector's Office, 140 West Flagler Street, 14th Floor, Miami, Florida 33130 to the attention of Control Unit Supervisor, with a copy faxed to the Accounting Unit Supervisor, by 4:30 p.m.
- March 15, 2006** Last date to submit additional payment CD(s).
- March 31, 2006** Last date to submit wire remittance transmittal form(s) (page 12) and payment(s) for additional CDs.

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AUTOMATED PAYMENT PLAN

TPAs will receive information for November payments on CD ("B" CD). As TPA payments are posted, a microfiche of the payments will be returned to the TPAs in their loan number order. Payments may be submitted on CD through March and delivered by the third (3rd) Wednesday of the month. The wire remittance transmittal form (page 12) and payment must be received by the last day of the month.

- Each year the mortgagee is entitled to receive a statement of taxes showing the valuation, amount of taxes, discounts allowed, exemptions granted, etc. Florida Statutes require the tax collector to send notice to property owners showing all essential information and advising them that the actual information has been sent to the named escrow holder for payment.

REMEMBER: PURGE ACCOUNTS NO LONGER SERVICED.

- TPAs must submit a fixed length 80-position record on a CD. The "A" CD includes real estate information for each parcel that the TPA is responsible for paying. The "C" CD, a positive payment CD, should include an entry for every account the TPA intends to pay. A detailed procedural review has been supplied with this manual on page 8-10 and Attachments 1 - 3.
- TPAs who do not have the capability of generating CD data as specified in this manual, must acquire the services of an independent service company.
- CDs received in different format or after the specified date will not be processed (see page 4).
- CDs must be delivered to:

Miami-Dade County Tax Collector's Office
Attention: Control Unit
140 West Flagler Street, 14th Floor
Miami, Florida 33130

- CDs received from TPAs must include a CD transmittal form (page 11) and contain the following:
 - A. Name of the organization.
 - B. TPA number assigned by the Tax Collectors Office.
 - C. Number of accounts included in the shipment.
 - D. Name and telephone number of person to be contacted for data processing questions.
 - E. CD creation date.
- Multiple CDs will be accepted, but TPA must identify each CD and submit separate CD transmittal forms (page 11). It is recommended that the TPA submit a single CD containing all of its TPA numbers.
- TPAs will receive “B” CD containing basic information on all real estate parcels in Miami-Dade County, plus the discounted amount for November, including first four (4) lines of legal descriptions and other miscellaneous information. A detailed procedural review has been supplied with this manual on pages 8 – 10. and Attachments 1 - 3.
- Do not include the same parcel on more than one “C” CD.
- Each parcel must be listed only once and for the full amount on “C” CD.
- If more than one TPA requests the same parcel number, it will be assigned to the first TPA that makes the request. Although the parcel may be assigned to one TPA, any TPA may pay the taxes.
- Any CD received by the Tax Collector, which cannot be processed, must be corrected and replaced in a timely manner to avoid loss of discount.
- TPAs must follow the instructions in this procedures manual to ensure proper discount.

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AUTOMATED PAYMENT INFORMATION

TPAs must return to the Miami-Dade County Tax Collector's Office the "C" CD (positive payment CD) which includes parcels to be paid with the November discount. All CDs must be sent with a CD transmittal form (page 11).

- Wire remittance transmittal form (page 12) must be faxed to the Accounting Unit one day prior to electronic payment transfer.
- Wire transfers must be made to:

Wachovia Bank, NA
ABA #063-000-021
For Credit to Board of County Commissioners
Account #2000021652257
Attention: Miami-Dade County Tax Collector

- You must include the TPA number for funds to be identified and applied.
- All wire transfers must be received by the Miami-Dade County Tax Collector on or before November 30, 2005 at 4:30 p.m.
- After CD is processed, a list of errors, if any, will be produced and sent to the TPA. Refunds will be issued for all rejected payments. Refunds will be submitted to the service company for TPAs that are serviced and to individual TPAs, if accounts are not serviced.
- Any payment that is received short of the amount due will be considered a "non-payment." The payment will be returned and may result in a loss of discount. If an original remittance is made by wire transfer, any shortage **must** also be made by wire transfer.
- Any check that is dishonored for insufficient or uncollected funds will be charged a service fee not to exceed the service fees authorized under F.S. 832.08(5) or 5 percent of the face amount of the check, draft or money order, whichever is greater, for collection of a dishonored check, draft, or other order for payment of money to a county official or agency." Florida Statutes 125.0105.
- After TPAs send their payment for the total amount due, microfiche receipts will be produced and provided to the TPA.

CD INSTRUCTIONS

Overall summary of the CDs in the chronological order they are created:

Volume/Serial Number Description

"A" CD McxxxA Initial CD submitted to the Miami-Dade County Tax Collector by the TPA should have an entry for every parcel that the TPA represents (see Attachment 1, page 17).

"B" CD McxxxB CD created by Miami-Dade County will have entry or tax information for every parcel in Miami-Dade County. (see Attachment 2, page 18).

"C" CD McxxxC Positive payment "C" CD is submitted to the Tax Collection Office by TPAs. This CD should have an entry for every parcel that the TPA intends to pay with the November discount. TPA should review "A" CD error / message report and make corrections, prior to submitting "C" CD to the Miami-Dade County Tax Collection Office (see Attachment 3, page 19).

NOTE: Once the "C" CD is received by Miami-Dade County, no deletions will be allowed. If corrections are necessary, arrangements must be made to replace the original "C" CD with an updated CD.

**PLEASE MAKE SURE THAT YOUR DATA SUPPORT
PERSONNEL ARE AWARE OF THESE REQUIREMENTS.**

The following are requirements for "A" and "C" CDs received by Miami-Dade County Tax Collector.

- Each file must be an ASCII text file on CD-ROM (file extension.txt)
- Each data record must be a fixed 80 positions in length. The record formats are defined in Attachment 1 (page 17) and Attachment 3 (page 19)
- Fields labeled as numeric on record formats must be right justified in their positions and zero-filled. Do not put a decimal point (".") in money fields, the two decimal places are implied.
- No delimiters
- Servicing Companies: If all of your clients will not fit on one (1) CD, make two (2) separate CD's. Please, do not split one client between the two (2) CD's.
- Must be accompanied by a completed CD transmittal form (page 11).
- CD's must have an identifying external label with the following:
 1. Name of the submitting organization
 2. Three (3)-digit Tax Payer Agent Number or Service Agent Number for the organization as issued by the Miami-Dade County Tax Collector's Office.
 3. Creation date of the data
 - 4 . Must be identified as an "A" or "C" file
 5. Must be identified as: original, replacement, second request, second payment, one-of-a-set, etc.
- Any servicing agency failing to comply with the above instructions will have the CD returned for correction, which will delay processing, and may result in a loss of discount.
- **IMPORTANT:** Servicing Agencies must sort their CDs ("A" and "C") by the "Tax Payer Agent Number." See Attachments 1 and 3, pages 17 and 19.

Specifications of files received by TPAs: ("B" files).

1. An external label will bear the record count, and creation date.
2. Submitted on CD-ROM, in ASCII text format, no delimiters, fixed length records.
3. The standard 'B' file will have a record length of 225 characters (see Attachment 3, page 19 for layout). The 'Special Option B' file will have a record length of 915. (see Attachment 4, pages 20-22).
4. Numeric fields will be right justified and zero filled. Decimal places are implied. (See specifications on Attachments 1 & 3, Pages 17 & 19).
5. Both types of "B" files will contain all parcels in Miami-Dade County. The estimate for 2005 is 775,000 parcels.

**MIAMI-DADE COUNTY TAX COLLECTOR
CD TRANSMITTAL FORM**

(This form must accompany all CDs)

Date: _____

Participant: _____

Tax Paying Agent Number: _____

Service Company Number: _____

Liaison: _____

Direct Telephone Number (____) _____ Email Address _____

Select type of CD: _____ Request A Payment C

Control Unit Supervisor
Miami-Dade County Tax Collector's Office
140 W. Flagler Street, 14th Floor
Miami Florida 33130

CD external label..... _____

Creation date..... _____

Record count _____

*****COMMENTS*****

(This form must be faxed one day prior to transfer of electronic payment)

1. SPECIAL OPTION “B”

To request the "Special Option B" follow the instructions on the request form below.

TPAs may request a complete copy of microfiche by following the instructions on the “Special Option” Request Form below. The fee for this option will be \$550.00.

Date: _____

Tax Paying Agent Number:

Company Name:

Contact Person:

Phone Number: () - Ext. Fax # ()
Area Code Area Code

Ship to: _____

Please mark (x) options being requested.

- () I would like _____ copies of complete Real Estate Tax Collection Roll on microfiche at a cost of \$550.00 each.
- () I would like to request the special option "B" file on CD Rom at a cost of \$310.00 each.

FEE SCHEDULE

Senate Bill 406 amending Section 119.07, Florida Statutes 1980, authorizes a reasonable charge in addition to the actual costs of duplication, for service of providing tax information.

ITEMS	TASK	CHARGE PER ITEM	
_____	Microfilm Copy of Prior Year Tax Receipt (Folio number not provided by requester)	\$8.00	_____
_____	Microfilm Copy of Prior Year Tax Receipt (Folio number provided by requestor)	\$5.00	_____
_____	On-line Current or Delinquent Year Tax Receipt or Information Printout (Folio number not provided by requester other than property owner)	\$3.50	_____
_____	On-line Current or Delinquent Year Tax Receipt or Information Printout (Folio number <u>provided</u> by requester other than property owner)	\$1.50	_____
_____	Copy of Tax Roll Microfiche Page (Folio number not provided by requester)	\$4.50	_____
_____	Copy of Tax Roll Microfiche Page (Folio number provided by requester)	\$2.00	_____
_____	Property Folio Information	\$1.50	_____
_____	Research Refund Fee	\$35.00	_____
_____	Tax Collector's Certification (Murphy Land Act, F.S. 253.82)	\$100.00	_____
_____	Duplicate Tax Bills	\$5.00 each	_____
_____	Detailed Tax Deed Cost Breakdown (If requested by other than owner)	\$50.00 per certificate year	_____

To expedite, remittance should be made payable to the Miami-Dade County Tax Collector and accompany your request. Please enclose a self-addressed stamped envelope.

If further clarification is needed, please call 305-375-2922.

PAID IN ERROR PROCEDURE

Due to the number of requests for reimbursements of erroneous payments and to assist you with the process, we have included the refund procedures established by the Florida Department of Revenue.

Refund requests for erroneous tax payments must be made within 24 months of the date of the erroneous payment and prior to any transfer of the assessed property to a third party.

Florida Statute, Section 197.182(1)(a) 4., provides that a refund may be in order when a payment has been made in error by a taxpayer to the Tax Collector. The party seeking a refund must make demand for the reimbursement of the erroneous payment upon the owner of the property on which the taxes were erroneously paid. The demand for reimbursement from the owner of the property shall be sent by certified mail, return receipt requested, and a copy thereof shall be sent to the Tax Collector.

If the owner of the property on which the taxes were erroneously paid reimburses the taxpayer, the taxpayer shall forward the original paid receipt to the owner of the property and submit proof of reimbursement to the Tax Collector.

If the reimbursement is not received from the property owner within 45 days of the demand, the Tax Collector is authorized to make the refund.

In order to process your refund, please submit the following:

Application for refund of ad valorem taxes form DR-462 (page 16).
Form must be completely filled out .

Proof of payment (copy of front and back copy of the canceled check).

Copy of the certified letter described above and original certified mail receipt.

Please mail above mentioned proof to: The Miami-Dade County Tax Collector, Attention: Control Unit, at the address shown. Failure to submit any of the aforementioned documents will result in a delay of processing.



APPLICATION FOR REFUND OF AD VALOREM TAXES

State of Florida
County of _____

Pursuant to Section 197.182 Florida Statutes,

(Payee) of _____
(Mailing Address)
hereby makes application to the County Tax Collector for refund of \$ _____ for the tax year _____ of
moneys paid to the County Tax Collector and as justification therefor present the following facts: (Amount) (State specific reason for
refund - See attachments.)

Under penalties of perjury, I declare that I have read the foregoing Application for Refund of Ad Valorem Taxes and that the facts stated in it are true. If prepared by someone other than the Taxpayer, his/her declaration is based on all information of which he/she has knowledge.

Signature and Title
Applicant Payee

Date

Submitted by:

Tax Collector

(Signature)

on _____

County of _____

Florida.

(County)

Parcel # _____

Check No.: _____

Date: _____

Page/Line _____

Approved By: _____

ATTACHMENT 1

FILE DESCRIPTION FOR THE "A" CD LOGICAL RECORD LENGTH = 80

POSITIONS	DESCRIPTIONS	
1 - 2	Municipality	Picture 9(2)
3 - 13	Folio/Parcel Number	Picture 9(11)
14 - 25	Account Number assigned by TPA	Picture X(12)
26 - 28	Tax Payer Agent Number assigned by Tax Collector	Picture 9(3)
29 - 31	Service Company Number (if any)	Picture 9(3)
32 - 80	Blank	Picture X(49)

NOTE: Account number will be assigned by the TPA. Fill unused account number field positions with zeroes. Tax Payer Agent number will be assigned by the Tax Collector's Office.

ATTENTION: Servicing agencies must put their service company number in the "Service Company Number" field. A TPA producing its own CD should put 000 in this field.

ATTACHMENT 2

FILE DESCRIPTION FOR THE "B" CD LOGICAL RECORD LENGTH = 225

POSITIONS	DESCRIPTIONS	
1 - 2	Municipality	Picture 9(2)
3 - 13	Parcel/Folio	Picture 9(11)
14 - 25	Account Number (Original Account)	Picture X(12)
26 - 28	Tax Payer Agent Number	Picture 9(3)
29 - 37	Total Value	Picture 9(9)
38 - 42	Homestead Exemption	Picture 9(5)
43 - 47	County Senior Exemption	Picture 9(5)
48 - 52	City Senior Exemption	Picture 9(5)
53 - 61	Exemption for Agricultural, Education, Paraplegic, Religious, etc. (total state exempt)	Picture 9(9)
62 - 66	Widow Exemption	Picture 9(5)
67 - 71	Veteran Exemption	Picture 9(5)
72 - 76	Disabled Exemption	Picture 9(5)
77- 81	Blind Exemption	Picture 9(5)
82 - 92	Discounted Amount for November	Picture 9(9)v99
93 - 125	First Line of Legal Description	Picture X(33)
126- 158	Second Line of Legal Description	Picture X(33)
159 - 191	Third Line of Legal Description	Picture X(33)
192 - 224	Fourth Line of Legal Description	Picture X(33)
225	Delinquent Flag "Y" if folio has delinquent tax prior years	Picture X(1)

ATTACHMENT 3

FILE DESCRIPTION FOR THE "C" CD LOGICAL RECORD LENGTH = 80

POSITIONS DESCRIPTIONS

1 - 2	Municipality	Picture 9(2)
3 - 13	Parcel/Folio	Picture 9(11)
14 - 25	Account Number	Picture X(12)
26 - 28	Tax Payer Agent Number	Picture 9(3)
29 - 39	Discounted Amount for November	Picture 9(9)V99
40 - 42	Service Company Number (if any)	Picture 9(3)
43 - 80	Blank	Picture X(38)

NOTE : Account number will be assigned by the TPA. Fill unused account number field positions with zeroes. Tax Payer Agent number will be assigned by the Tax Collector's Office.

ATTENTION: Servicing agencies must put their service company number in the "Service Company Number" field. A TPA producing its own CD should put 000 in this field.

ATTACHMENT 4

FILE DESCRIPTION FOR SPECIAL OPTION "B" OR TAX MASTER FILE CD

LOGICAL RECORD LENGTH = 915

POSITIONS	DESCRIPTIONS	
1- 1	History indicator: 0 = no history 1 = one or more histories	Picture 9
2- 2	Quarterly indicator: 0 = folio not in quarterly plan 1 = folio in quarterly plan	Picture 9
3 - 4	Municipality	Picture 9(2)
5 - 15	Folio/parcel number	Picture 9(11)
16 - 17	Folio status: 01 = open 02 = paid 03 = no tax 04 = paid with refund due 05 = balance due 06 = no tax with refunds due 07 = gone to certificate in delinquent system	Picture 9(2)
18-21	Millage code	Picture 9(4)
22-23	State exempt code:	Picture 9(2)
24-56	Property address (location address) ** undeveloped land shows blanks	Picture X(33)
57-69	Total value: value of property	Picture 9(13)
70-82	Base nonexempt: ** Total value minus all exemptions EXCEPT the senior exemption	Picture 9(13)
83-95	Total state exempt	Picture 9(13)
96-108	City taxes	Picture 9(11)V99
109-121	County taxes	Picture 9(11)V99
122-130	Returned check fee	Picture 9(7)V99
131-131	Advertising information N = can be advertised L = cannot be advertised, legal action R = cannot be advertised, restraining order P = cannot be advertised, VAB pending	Picture X(1)
132-132	Defer flag: N = taxes are not deferred Y = taxes are deferred	Picture X

ATTACHMENT 4 (Cont).

133-133	Delinquent flag: N = no prior years taxes due Y = prior years taxes due	Picture X
134-142	Advertising number	Picture 9(9)
143-154	Mortgage loan number	Picture X(12)
155-157	Mortgage company number	Picture 9(3)
158-162	Widow exemption amount	Picture 9(5)
163-167	Municipal Senior exemption amount	Picture 9(5)
168-172	County Senior exemption amount	Picture 9(5)
173-177	Veteran exemption amount	Picture 9(5)
178-182	Disable exemption amount	Picture 9(5)
183-187	Homestead exemption amount	Picture 9(5)
188-483	Special districts data occurs 8 times Special district code D = people mover G = guard L = streetlight M = landscape T = garbage and trash F = Municipality non-ad valorem district	Picture X
	Special district number	Picture 9(5)
	Special district rate	Picture 9(5)V9(4)
	Special district footage or units	Picture 9(9)V99
	Special district amount due as of March	Picture S9(9)V99
484-615	WRS districts data occurs 3 times WRS district code W = water R = road S = sewer	Picture X
	WRS district number	Picture 9(3)
	WRS lien status 01 = installment not paid 02 = installment and real estate taxes paid 03 = installment paid (does not include R/E taxes) 04 = paid off 05 = deleted 06 = no service 07 = tax certificate (current tax year)	Picture 9(2)

ATTACHMENT 4 (Cont.)

	08 = installment & additional principal paid	
	09 = tax certificate (previous tax year)	
	10 = no service previous year	
	WRS lien footage	Picture 9(9)V99
	WRS lien installment due	Picture 9(9)V99
	WRS lien interest due	
	as of November	Picture 9(5)V99
	WRS lien monthly interest	
	based on principal balance	Picture 9(7)V99
	Name and address information	(4 lines)
616-648	Line 1	Picture X(33)
649-681	Line 2	Picture X(33)
682-714	Line 3	Picture X(33)
715-747	Line 4	
	First 4 Lines of Legal	Picture X(33)
748-780	Legal 1	Picture X(33)
781-813	Legal 2	Picture X(33)
814-846	Legal 3	Picture X(33)
847-879	Legal 4	Picture X(33)
880-890	Discounted amount for November	Picture 9(9)V99
	Note: After November 1, this field will contain zeroes.	
891-891	Back Assessment/Enterprise/Historical	Picture X
	Abatement Indicator	
	"Y" indicates Back Assessment or Enterprise	
892-904	B/E Parent Folio	Picture 9(13)
	If zero, this folio is the parent to a Back Assess/Enterprise folio	
	If not zero, this is the Back Assess/Enterprise to parent in position 892.	
905-910	System cash date (YYMMDD)	Picture X(6)
	**This is not the cash date of this folio, it is the Last Day of Cash applied to to the system. It exists in every record no matter how you manipulate the file, it is in the first record you read	
911-915	Blind Exemption	Picture9(5)

ATTACHMENT 5

REAL ESTATE TAX CALCULATION

Please refer to file description for field placement

MARCH AMOUNT:

- + City taxes (Position 96-108)
- + County taxes (position 109-121)
- + Special districts amount due (Position 188-483) (*)
- + Water and Road and Sewer amount due (position 484-615) (**)
- + Miscellaneous fee (position 122-130)

NOTE: The Water and Road and Sewer amount due is calculated as follows: =WRS lien installment due

- + WRS lien interest due as of November
- + WRS lien monthly interest X 4 (Dec., Jan, Feb., March)

(*) The special districts include the waste fees. There could be up to eight special districts attached to one folio.

(**) There could be up to three WRS improvement districts attached to one folio.

NOVEMBER THROUGH FEBRUARY AMOUNTS:

1. The allowed discounts (Nov. = 4%, Dec. = 3%, Jan. = 2%, and Feb. = 1%) will be applied to the sum of:

- a. City taxes
- b. County taxes + special districts
- c. WRS installment amount due.

(If you use 4%, you have to calculate it and then subtract, instead, use the reverse and multiply by 96%)

2. Compute amount due = ((a + b + c) discounted
+ WRS

lien interest due as of November +

(WRS lien monthly interest X number of months*)
+ miscellaneous fee (position 95-97).

*(November = 0, December = 1, January = 2, February = 3, March = 4)

ATTACHMENT 5 (CONT)

NOTE: Be careful not to discount the interest on the WRS. You **CANNOT** just apply the discount to the March total.

APRIL THROUGH SEPTEMBER AMOUNTS:

1. The penalty interest (April = 3%, May = 3%, June = 4.5%, July = 6%, August = 7.5%, September = 9%) will be applied to the sum of:
 - a. City taxes
 - b. County taxes + special districts
 - c. WRS installment amount due.
2. Compute amount due = $((a + b + c) + \text{interest})$
+ WRS lien interest due as of November +
(WRS lien monthly interest X number of months*)
+ miscellaneous fee (position 95-97).
*(April = 5, May = 6, June = 7, July = 8, August = 9, September = 10)

NOTE: Be careful not to add penalty interest to the interest on the WRS.
You **CANNOT** just apply the penalty and interest to the March total.

**MIAMI-DADE COUNTY
TELEPHONE/FAX CONTACTS**

Miami-Dade County website: www.miamidade.gov

Miami-Dade Tax Collector website: www.miamidade.gov/taxcollector

Tax Collector Telephone Numbers:

Tax Information	305-270-4916
Control Unit	305-375-3787
Control Fax	305-375-4601
Accounting Unit	305-375-5475
Accounting Fax	305-372-6364
Real Estate Mail Processing Unit	305-375-4676
Real Estate Mail Processing Unit Fax	305-375-5591

ETSD

For Data Processing questions only	305-275-7610
Public Access System	305-596-8148
Public Access Fax	305-596-8072

Public Access includes a dial-up system available through your personal computer and/or requests for any data files other than those specifically mentioned in this manual.